

29 October 1951

~~CONFIDENTIAL~~  
MEMORANDUM FOR THE RECORD:

1. Beginning 1 November 1951, certain bookkeeping for Confidential Funds will be converted to IBM Machine Bookkeeping and the corresponding records previously prepared by pen and ink will be abandoned.
2. Accordingly, it is of utmost importance that a complete and clear understanding of the equipment and personnel needed to properly maintain the IBM records be recorded, together with a general outline of the system of bookkeeping to be maintained by IBM.
3. It is agreed that 2 of the latest model Key Punch Machines and 1 Verifier will be furnished by the Machine Records Unit and installed in the Accounts Branch, Finance Division, Room 2122 Building "I" on 1 November 1951. It is further agreed that 2 trained, efficient, Key Punch operators will be made available to the Finance Division for sufficient time each day to key punch and verify the current day's vouchers. These operators will be released to the Machine Records Unit each day immediately after their completion of the day's work. They will continue to work in the Finance Division until such time as recruited operators are cleared, report for duty, and develop sufficient proficiency to perform the punch and verify operation without the aid of Machine Records personnel.
4. All entries recorded on every voucher will be punched into IBM cards. Accordingly, the Machine Records Unit will provide the Accounts Branch, Finance Division, for permanent Accounts records, the following:
  - (a) Daily Voucher Register - listing in voucher number order of every card punched, showing all data punched on every card. This register will be totalled for debits and credits by each voucher and total register.
  - (b) Daily Distribution Journal - This too is a listing of every card punched during the day but grouped by General Ledger Account Numbers. Each General Ledger Account will be totalled by debits and credits and the entire journal will be totalled. The total debits will equal the total credits and further, must be identical with the totals of the Voucher Register.
  - (c) Summary Distribution Journal - This is a listing of total debits and credits to each General Ledger Account as shown on the Daily Distribution Journal and will be used for daily posting to the General Ledger.
  - (d) Subsidiary Expense Ledger - An accumulated schedule of all entries to date for each expense account number, showing totals for previous month and detail of current month.

Document No. 4

No Change in Class. ☐

☐ Declassified

Class. Changed To: TS

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By: 44

**SECRET**

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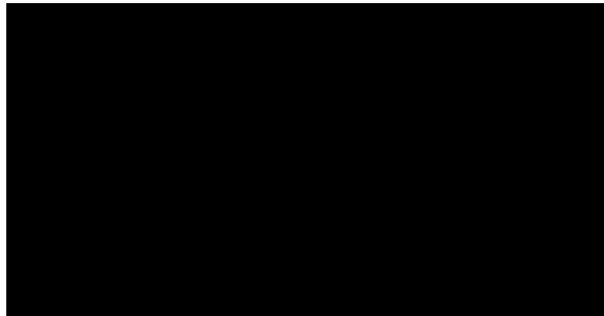
(e) Such other statistical analyses as may be requested.



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Acting Deputy Chief, Finance Division

CONCUR:



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